

DOUGLAS**CITY****2006 SCORE: 4**

MuniCode: 03-2-015

INDICATOR	DESCRIPTION	YEAR	CATEGORY	Score
Population Growth	This first indicator measures population change. If a unit lost population, then it scores a 1, otherwise it is assigned a 0. The estimates provided are from the U.S. Census Bureau. Note that the values for Year 2000 are not estimates but taken from the Census that year.	2006 2000	Population Population 1185 1214	1
Real Taxable Value Growth 1.090588699	Two-year growth periods of real taxable value for each unit are computed. Units score a 1 if they demonstrate negative real growth, and a 0 if they exhibit positive real growth. To compute real taxable value, the current year taxable value is divided by the adjusted deflator indicated to the left.	2006 2004	Taxable Value Real Taxable Value Taxable Value \$113,399,843.00 \$103,980,394.35 \$89,186,408.00	0
Large Real Taxable Value Decrease	This indicator uses the same data and time lag as indicator 2. The only difference is that a different standard is used. For this indicator, units measuring less than -0.04 receive a 1 and others are marked 0.	2006 2004	Taxable Value Real Taxable Value Taxable Value Standard \$113,399,843.00 \$103,980,394.35 \$89,186,408.00 0.16588	0
General Fund Expenditures as a Percent of Taxable Value	This indicator has no time lag and deals solely with data from within the same year. To compute this variable, general fund expenditures are divided by taxable value. This is the only variable for which separate standards are used. A standard of 0.05 is used for cities and villages and 0.01 for townships and counties. Units with ratios above the standard receive a 1 and those below score a 0.	2006 2006	General Fund Expenditure Taxable Value Standard \$1,670,038.00 \$113,399,843.00 0.01473	0
General Fund Operating Deficit	This variable is computed by subtracting general fund revenues from general fund expenditures for a given year. This figure is then divided by general fund revenue. If the number that results is less than -0.01, this indicates a unit has a nontrivial operating deficit and this unit received a score of 1. If the unit does not have a general fund operating deficit, or if this deficit is trivial, the unit is given a 0.	2006	General Fund Expenditure General Fund Revenue \$1,670,038.00 \$2,014,310.00 0.17	0
Prior General Fund Operating Deficits	This indicator captures whether a unit had an operating deficit in the past two years. A score of 1 is assigned for each prior year in which an operating deficit had occurred.	2005 2004	General Fund Expenditure General Fund Revenue General Fund Expenditure General Fund Revenue \$1,497,311.00 \$1,373,310.00 \$1,404,588.00 \$1,281,233.00	1 1
Size of General Fund Balance	The actual variable constructed for this indicator is the general fund balance as a proportion of general fund revenue. If a unit maintains a general fund balance less than 13 percent of its general fund revenue, it scores a 1. Conversely a general fund balance above the 0.13 level scores a 0.	2006	General Fund Balance General Fund Revenue \$736,820.00 \$2,014,310.00 0.37	0
Fund Deficits in Current or Previous Year	If there are any fund deficits in one or more of the unit's unreserved major fund balances the unit scores a one, otherwise is scores a zero.	2006 2005	Major Fund Deficit Major Fund Deficit \$58,627.00 \$0.00 <input checked="" type="checkbox"/> <input type="checkbox"/>	1
General Long-Term Debt as a Percent of Taxable Value	This variable is constructed by taking general long-term debt and dividing it by the taxable value of the unit. Any unit with a debt to taxable value ratio above 6 percent is scored a 1 and those beneath it a 0.	2006	General Long Term Debt Taxable Value \$595,956.00 \$113,399,843.00 0.01	0